

**1993****California Fiduciary Income Tax Return****541**

For calendar year 1993 or fiscal year beginning		MONTH	DAY	YEAR	and ending		MONTH	DAY	YEAR
Check applicable boxes:		Name of estate or trust			Federal employer identification no.			<b>Do Not Write In These Spaces</b>  <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;">P</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;">AC</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;">A</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;">R</div> <div style="border: 1px solid black; padding: 2px;">RP</div>	
<input type="checkbox"/> Decedent's estate	Name and title of fiduciary								
<input type="checkbox"/> Simple trust									
<input type="checkbox"/> Complex trust									
<input type="checkbox"/> Grantor type trust									
<input type="checkbox"/> Bankruptcy estate - Chpt. 7	Address of fiduciary (number and street or P.O. box)						Apartment number		
<input type="checkbox"/> Bankruptcy estate - Chpt. 11	City, state and ZIP code								
<input type="checkbox"/> Pooled income fund									

Check applicable boxes: ☐ First return ☐ Final return ☐ Amended return. Attach explanation and schedules. ☐ Change in fiduciary's name or address

<b>I N C O M E</b>	1	Interest income	1		
	2	Dividends	2		
	3	Business income or (loss). Attach federal Schedule C or Schedule C-EZ (Form 1040)	3		
	4	Capital gain or (loss). Attach Schedule D (541)	4		
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach federal Schedule E (Form 1040)	5		
	6	Farm income or (loss). Attach federal Schedule F (Form 1040)	6		
	7	Ordinary gain or (loss). Attach Schedule D-1	7		
	8	Other income. State nature of income	8		
	9	Total income. Combine line 1 through line 8	9		
<b>D E D U C T I O N S</b>	10	Interest	10		
	11	Taxes	11		
	12	Administration costs (including fiduciary fees)	12		
	13	Charitable deduction from Side 2, Schedule A, line 7	13		
	14	Attorney, accountant and return preparer fees	14		
	15a	a Other deductions not subject to 2% floor. Attach sch.	15a		
	15b	b Allowable misc. itemized deductions subject to 2% floor	15b		
	15c	c Total. Add line 15a and line 15b.	15c		
	16	Total. Add line 10 through line 15c.	16		
<b>T A X  A N D  P A Y M E N T S</b>	17	Adjusted total income (or loss). Subtract line 16 from line 9.	17		
	18	Income distribution deduction from Side 2, Schedule B, line 16. Attach Schedule K-1 (541)	18		
	19	Taxable income of fiduciary. Subtract line 18 from line 17.	19		
	20	a Regular tax; b Other taxes; c Total	20		
	21	Exemption credit (\$10.00 for an estate, \$1.00 for a trust)	21		
	22	Credits. Attach worksheet. If one credit, enter code	22		
	23	Total. Add line 21 and line 22	23		
	24	Subtract line 23 from line 20	24		
	25	Alternative minimum tax. Attach Schedule P (541)	25		
26	Tax liability. Add line 24 and line 25	26			
27	California income tax withheld	27			
28	California income tax previously paid (minus tax allocated to beneficiaries) FTB Serial No(s). See instructions	28			
29	1993 California estimated tax and amount applied from 1992 return. Include amount paid with form FTB 3563, Payment Voucher for Automatic Extension	29			
30	Total payments. Add line 27, line 28 and line 29	30			
31	Tax due. Subtract line 30 from line 26	31			
32	Overpaid tax. Subtract line 26 from line 30	32			
33	Amount of line 32 to be credited to 1994 estimated tax	33			
34	Amount of overpaid tax available this year. Subtract line 33 from line 32	34			
35	Total voluntary contributions from Side 2, Schedule C, line 9	35			
36	Refund or No Amount Due. Subtract line 35 from line 34	36			
37	Amount Due. Add line 31 and line 35	37			
38	Underpayment of estimated tax. If form FTB 5805 is attached, check box at right	38			

**Schedule A Charitable Deduction** Do not complete for a simple trust or a pooled income fund. Attach statement listing the name and address of each charitable organization to whom your contributions totaled \$3000 or more.

1	Amounts paid for charitable purposes from current year's gross income.	1		
2	Amounts permanently set aside for charitable purposes from current year's gross income.	2		
3	Add line 1 and line 2.	3		
4	Tax-exempt income allocable to charitable contribution	4		
5	Subtract line 4 from line 3	5		
6	Amounts paid or set aside for charitable purposes other than from current year's income.	6		
7	Total. Add line 5 and line 6. Enter here and on Side 1, line 13	7		

**Schedule B Income Distribution Deduction**

1	Adjusted total income. Enter amount from Side 1, line 17	1		
2	Adjusted tax-exempt interest and nontaxable gain from installment sale of small business stock. See instructions	2		
3	Net gain shown on Schedule D (541), line 9, column a. If net loss, enter -0-	3		
4	Enter amount from Schedule A, line 6	4		
5	Enter capital gain included on Schedule A, line 3	5		
6	If amount on Side 1, line 4 is a capital loss, enter the amount here as a positive figure	6		
7	If amount on Side 1, line 4 is a capital gain, enter the amount here as a negative figure	7		
8	Distributable net income. Combine line 1 through line 7.	8		
9	Amount of income for the taxable year determined under the governing instrument (accounting income).	9		
10	Amount of income required to be distributed currently.	10		
11	Other amounts paid, credited or otherwise required to be distributed	11		
12	Total distributions. Add line 10 and line 11. <b>Note:</b> For complex trusts with previously accumulated income: If the total on line 12 is greater than line 9, complete Schedule J (541) and file it with Form 541	12		
13	Enter the total amount of tax-exempt income included on line 12	13		
14	Tentative income distribution deduction. Subtract line 13 from line 12.	14		
15	Tentative income distribution deduction. Subtract line 2 from line 8	15		
16	Income distribution deduction. Enter the smaller of line 14 or line 15 here and on Side 1, line 18.	16		

**Schedule C Voluntary Contributions.** See instructions.

1	Alzheimer's Disease/Related Disorders Fund	48	1	
2	California Fund for Senior Citizens	49	2	
3	Rare and Endangered Species Preservation Program	50	3	
4	State Children's Trust Fund for the Prevention of Child Abuse	51	4	
5	California Breast Cancer Research Fund	52	5	
6	Veterans Memorial Account	53	6	
7	California Firefighters' Memorial Fund	54	7	
8	California Public School Library Protection Fund	55	8	
9	Total voluntary contributions. Add line 1 through line 8. Enter here and on Side 1, line 35	58	9	

**Other Information** **Note:** Income of final year is taxable to beneficiaries

1	Date trust was created or, if an estate, date of decedent's death	5	Did the estate or trust receive tax-exempt income? If yes, attach computation of the allocation of expenses
2	a If an estate, was decedent a California resident? b Was decedent married at date of death? c If yes, enter surviving spouse's social security number and name	6	Is this return for a short taxable year?
3	If an estate: a FMV of decedent's assets at date of death. b FMV of assets located in California. c FMV of assets located outside California.	7	If a trust: a Number of California resident trustees. b Number of nonresident trustees. c Total number of trustees. d Number of California resident beneficiaries. e Number of nonresident beneficiaries. Total number of beneficiaries.
4	If this is the final return, enter date of court order authorizing final distribution.	8	Enclose a copy of the FIRST TWO PAGES of your 1993 Form 1041, U.S. Fiduciary Income Tax Return.

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of fiduciary or officer representing fiduciary		Date
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours, if self-employed) and address	Preparer's social security no. F.E.I.N.	